

## REMARKS

This communication is intended to be fully responsive to the Office Action mailed on December 8, 2005. If any aspect of this response is deemed to be deficient, the Examiner is invited to telephone the below signed attorney.

Claim 8 is rejected under 35 U.S.C. 112, second paragraph, as being indefinite because "the property level" lacks antecedent basis. Applicant has amended claim 8 by deleting "the property level" and adding "the electrical resistance of the magneto resistive element." Therefore, Applicant respectfully requests this rejection be withdrawn.

Claims 8-10, 30-33, and 39-41 are rejected under 35 U.S.C. 103(a) as being unpatentable over Hitoshi (Japan 09-243822) in view of Wu et al. (US 6045671) and Lueck (US 3400687). Claims 12-16, 34-35, and 42-43 also are rejected under 35 U.S.C. 103(a) as being unpatentable over Wu et al and Lueck in view of Nakazawa et al (US 6074707). The Office Action further states that certain claims are allowable "because the prior art of record does not teach the claimed subject matter including ion milling a magnetoresistive element including the control of the mask based upon an electrical property level measured....[and] processing a magnetoresistive element including the control of the mask based upon an electrical property level where the electrical property measured is related to the stripe height of the magnetoresistive element." With this amendment, each independent claim has been amended to recite that the magnetoresistive element is ion milled and control of the mask is based upon a measure electrical property and/or stripe height, neither of which is disclosed, suggest or taught by the cited references. Therefore, Applicant believes the claims are allowable and respectfully requests a notice to that effect.

By: Brendan J. Hanley  
Brendan J. Hanley  
Reg. No. 52,429  
Intellectual Property Department – NRW097  
Seagate Technology LLC  
7801 Computer Avenue South  
Bloomington, MN 55435  
Telephone: (952) 402-7115  
Attorney for Applicants

Date: March 28, 2006

CERTIFICATION UNDER 37 C.F.R. 1.8

Date of Deposit:

I hereby certify that this Amendment and the documents referred to as attached therein are being transmitted via facsimile to the Assistant Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 under 37 C.F.R. 1.8 on the date indicated above.

Kay Baierl  
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